



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BELGIUM MUNICIPAL WATER UTILITY

Principal Office: 195 COMMERCE STREET
P.O. BOX 224
BELGIUM, WI 53004

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LILA MUELLER of
(Person responsible for accounts)

_____, Belgium Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	04/23/1998 (Date)
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CLERK-TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELGIUM MUNICIPAL WATER UTILITY**Utility Address:** 195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

When was utility organized? 1/1/1969**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LILA MUELLER CMC**Title:** CLERK-TREASURER**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

Telephone: (414) 285 - 7931**Fax Number:** (414) 285 - 3479**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** SIMONSMEIER, WEBER & CORSON

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** SIMONSMEIER, WEBER & CORSON

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 3/19/1998**Period covered by most recent audit:** December 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL BIRENBAUM**Title:** DEPT OF PUBLIC WORKS & WATER SUPT.**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

Telephone: (414) 285 - 7931**Fax Number:** (414) 285 - 3479**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR DAVID GONWA, CHAIRMAN

MR ROBERT ROTHMAN

MR JEFFREY THIEL

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	121,667	102,754	1
Operating Expenses:			
Operation and Maintenance Expense (401)	110,203	88,369	2
Depreciation Expense (403)	34,500	25,200	3
Amortization Expense (404)	0		4
Taxes (408)	32,902	32,616	5
Total Operating Expenses	177,605	146,185	
Net Operating Income	(55,938)	(43,431)	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	(55,938)	(43,431)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	2,950	1,400	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	2,950	1,400	
Total Income	(52,988)	(42,031)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	(52,988)	(42,031)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,822	16,711	13
Amortization of Debt Discount and Expense (428)	762	762	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	84		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	16,668	17,473	
Net Income	(69,656)	(59,504)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(57,225)	(28,513)	19
Balance Transferred from Income (433)	(69,656)	(59,504)	20
Miscellaneous Credits to Surplus (434)	30,792	30,792	21
Miscellaneous Debits to Surplus--Debit (435)	0		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(96,089)	(57,225)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Special assessments	1,765	4
NOW and savings accounts	1,185	5
Total (Acct. 419):	2,950	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
Tax equivalent forgiven 1997	30,792	9
Total (Acct. 434):	30,792	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	121,667	0	0	0	121,667	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	121,667	0	0	0	121,667	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,863,729	1,751,614	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	367,804	335,546	2
Net Utility Plant	1,495,925	1,416,068	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	5,313	5,045	7
Total Other Property and Investments	5,313	5,045	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	25,988	22,864	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	31,378	35,951	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,251	12,791	14
Materials and Supplies (150)	1,933	1,634	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	63,550	73,240	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,998	8,759	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	105,246	43,972	20
Total Deferred Debits	113,244	52,731	
Total Assets and Other Debits	1,678,032	1,547,084	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	185,442	185,442	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(96,089)	(57,225)	23
Total Proprietary Capital	89,353	128,217	
LONG-TERM DEBT			
Bonds (221)	201,637	216,573	24
Advances from Municipality (223)	85,858	54,191	25
Other long-Term Debt (224)	131,650	82,950	26
Total Long-Term Debt	419,145	353,714	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	14,109	4,142	28
Payables to Municipality (233)	32,309	1,441	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,778	2,654	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	49,196	8,237	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,120,338	1,056,916	38
Total Liabilities and Other Credits	1,678,032	1,547,084	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,863,729	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,863,729	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	367,804	0	0	0	9
Total Accumulated Provision	367,804	0	0	0	
Net Utility Plant	1,495,925	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	335,547				335,547	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	34,500				34,500	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,167				1,167	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	35,667	0	0	0	35,667	13
Debits during year						14
Book cost of plant retired	3,410				3,410	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	3,410	0	0	0	3,410	19
Balance End of Year	367,804	0	0	0	367,804	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	1,933	1,634	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>1,933</u>	<u>1,634</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Revenue Refunding Bonds	762	428	7,998	1
Total			7,998	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	185,442	1
Changes during year (explain):		
NONE		2
Balance end of year	185,442	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Revenue Refunding Bonds	08/20/1992	06/01/2008	6.00%	201,637	1
Total Bonds (Account 221):				201,637	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Promissory Note-purchase land for well #3	12/12/1997	12/12/2007	5.00%	31,667	1
Sewer Department Advances	01/01/1991	01/01/2001	0.00%	54,191	2
Total for Account 223				85,858	
Other Long-Term Debt (224)					
Hookup fees to be returned to customers per PSC	01/01/1993	12/31/1998	0.00%	16,250	3
Port Washington State Bank Note 2	11/24/1997	11/24/2007	5.00%	57,000	4
State Bank of Newburg Note	07/26/1993	07/26/2003	6.00%	24,000	5
Port Washington State Bank Note 1	07/20/1995	07/20/2005	5.00%	34,400	6
Total for Account 224				131,650	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	32,902	2
Charged electric department expense		3
Charged sewer department expense	307	4
Other (explain):		
NONE		5
Total Accruals and other credits	33,209	
Taxes paid during year:		
County, state and local taxes	30,792	6
Social Security taxes	2,342	7
PSC Remainder Assessment	75	8
Other (explain):		
NONE		9
Total payments and other debits	33,209	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Refunding Revenue Bonds	1,021	11,966	12,025	962	1
Subtotal	1,021	11,966	12,025	962	
Advances from Municipality (223)					
Water's share of land purchase loan		84		84	2
Subtotal	0	84	0	84	
Other long-Term Debt (224)					
State Bank of Newburg Note	697	1,555	1,655	597	3
Port Washington State Bank Loan 1	936	1,998	2,102	832	4
Port Washington State Bank Loan 2		303		303	5
Subtotal	1,633	3,856	3,757	1,732	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	2,654	15,906	15,782	2,778	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,056,916					1,056,916	1
Add credits during year:							
For Services	6,300					6,300	2
For Mains	57,122					57,122	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,120,338	0	0	0	0	1,120,338	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
Revenue Bond Reserve	5,313	3
Total (Acct. 125):	5,313	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	31,378	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	31,378	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
Miscellaneous from Village	3,810	12
Miscellaneous from Sewer Department	441	13
Total (Acct. 145):	4,251	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Maintenance to Well #1, amortizing over 5 years	16,812	16

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
TIF #4 preliminary engineering, no construction	12,757	17
Test well constructed, capped for anticipated future use-industrial park	75,677	18
Total (Acct. 183):	105,246	
Payables to Municipality (233):		
Wages & fringes 4Q 1997	11,164	19
Sewer collections 4Q 1997 not turned over	15,283	20
Water share of revenue bond interest paid by sewer department	5,833	21
Miscellaneous	29	22
Total (Acct. 233):	32,309	
Other Deferred Credits (253):		
NONE		23
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,803,040	0	0	0	1,803,040	1
Materials and Supplies	1,783	0	0	0	1,783	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	351,675	0	0	0	351,675	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,088,627	0	0	0	1,088,627	6
Other (specify):					0	7
Average Net Rate Base	364,521	0	0	0	364,521	
Net Operating Income	(55,938)	0	0	0	(55,938)	8
Net Operating Income as a percent of						
Average Net Rate Base	-15.35%	N/A	N/A	N/A	-15.35%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	185,442	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(76,657)	3
Other (Specify):		4
Total Average Proprietary Capital	108,785	
Net Income		
Net Income	(69,656)	5
Percent Return on Proprietary Capital	-64.03%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

During 1997, the following additions to fixed assets by developers were reflected

Mains: 280' 6"
1540' 8" at estimated cost \$52,640

Services: 21 1" at estimated cost \$6300

Village added 1 hydrant

2. Leaseholder changes.

3. Extensions of service.

53 services were placed in service during 1997

4. Estimated changes in revenues due to rate changes.

A simplified rate increase application was filed during 1997. An increase of 3% was granted and became effective with the third quarter 1997 billing. A 3% increase in revenue for one half of the year was recognized.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

A simplified rate increase application was filed with the PSC during 1997. This increase was granted effective with the third quarter 1997 billing.

7. Any additional matters.

The Utility was strongly urged to file a full rate increase application with the PSC. The Utility is currently working on this application for increase.

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-05)

Account 183: A test well was constructed and capped, construction ending in 1997. Accumulated expenses from 1996 were reclassified from construction in progress to deferred debits along with 1997 costs. The well will not be used until the industrial park planned needs it.

Account 223: A parcel of land was purchased by the village in 1997, a portion of which will be eventually used for a new well. Debt was incurred for the purchase. Water utility's share of this new debt is recorded here.

Account 224: A new loan with the Port Washington State Bank was taken out to finance the cost of the test well and well water testing in the amount of \$57,000.

Account 232: More bills unpaid at year end.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Sewer department advanced funds over the years that were not tracked by the utility (pre 1994). No interest rate or payment schedule was ever established.

Hookup fees charged were determined by a PSC field auditor to be refundable. No interest was to be paid on these fees.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	119,319	1
Total Sales of Water	119,319	
Other Operating Revenues		
Forfeited Discounts (470)	240	2
Other Water Revenues (474)	2,108	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,348	
Total Operating Revenues	121,667	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	77,030	5
General Operating Expenses (680-690)	33,173	6
Total Operation and Maintenance Expenses	110,203	
Other Operating Expenses		
Depreciation Expense (403)	34,500	7
Amortization Expense (404)		8
Taxes (408)	32,902	9
Total Other Operating Expenses	67,402	
Total Operating Expenses	177,605	
NET OPERATING INCOME	(55,938)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	465	27,900	38,400	4
Commercial	54	12,084	12,542	5
Industrial	10	34,729	22,432	6
Total Metered Sales to General Customers (461)	529	74,713	73,374	
Private Fire Protection Service (462)	2		868	7
Public Fire Protection Service (463)	1		43,520	8
Other Sales to Public Authorities (464)	8	378	1,557	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	540	75,091	119,319	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	43,520	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	43,520	
Forfeited Discounts (470):		
Customer late payment charges	240	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	240	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,583	7
Other (specify):		
Charge to customer for repairs made	525	8
Total Other Water Revenues (474)	2,108	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	23,237	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	10,252	3
Chemicals (630)	9,514	4
Supplies and Expenses (640)	14,187	5
Repairs of Water Plant (650)	18,170	6
Transportation Expenses (660)	1,670	7
Total Plant Operation and Maintenance Expenses	77,030	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	6,618	8
Office Supplies and Expenses (681)	4,553	9
Outside Services Employed (682)	5,567	10
Insurance Expense (684)	5,000	11
Employees Pensions and Benefits (686)	10,467	12
Regulatory Commission Expenses (688)	421	13
Miscellaneous General Expenses (689)	547	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	33,173	
Total Operation and Maintenance Expenses	110,203	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		30,792	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		307	2
Net property tax equivalent		30,485	
Social Security		2,342	3
PSC Remainder Assessment		75	4
Other (specify): NONE			5
Total tax expense		32,902	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.212920				3
County tax rate	mills		2.963940				4
Local tax rate	mills		4.909930				5
School tax rate	mills		9.715010				6
Voc. school tax rate	mills		1.668350				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		19.470150				10
Less: state credit	mills		1.409540				11
Net tax rate	mills		18.060610				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.909930				14
Combined School Tax Rate	mills		11.383360				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		16.293290				17
Total Tax Rate	mills		19.470150				18
Ratio of Local and School Tax to Total	dec.		0.836834				19
Total tax net of state credit	mills		18.060610				20
Net Local and School Tax Rate	mills		15.113739				21
Utility Plant, Jan. 1	\$	1,751,614	1,751,614				22
Materials & Supplies	\$	1,634	1,634				23
Subtotal	\$	1,753,248	1,753,248				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	1,753,248	1,753,248				26
Assessment Ratio	dec.		0.938956				27
Assessed Value	\$	1,646,223	1,646,223				28
Net Local & School Rate	mills		15.113739				29
Tax Equiv. Computed for Current Year	\$	24,881	24,881				30
Tax Equivalent per 1994 PSC Report	\$	30,792					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	30,792					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	500	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)		32,352	4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	47,627		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	47,627	32,352	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	87,961		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	54,598		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	7,808		20
Total Pumping Plant	150,367	0	
 WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	13,320	1,961	23
Total Water Treatment Plant	13,320	1,961	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,000		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,352	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			47,627	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	79,979	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			87,961	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			54,598	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,808	20
Total Pumping Plant	0	0	150,367	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	1,500		13,781	23
Total Water Treatment Plant	1,500	0	13,781	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	116,571	1,031	26
Transmission and Distribution Mains (343)	1,061,005	68,607	27
Fire Mains (344)			28
Services (345)	173,252	6,300	29
Meters (346)	43,276	7,914	30
Hydrants (348)	84,966	1,535	31
Other Transmission and Distribution Plant (349)	17,089		32
Total Transmission and Distribution Plant	1,499,159	85,387	
GENERAL PLANT			
Land and Land Rights (370)			33
Structures and Improvements (371)			34
Office Furniture and Equipment (372)	2,105	410	35
Computer Equipment (372.1)	14,337	479	36
Transportation Equipment (373)	1,613		37
Other General Equipment (379)	13,324	4,198	38
Other Tangible Property (390)			39
Total General Plant	31,379	5,087	
Total utility plant in service directly assignable	1,742,352	124,787	
Common Utility Plant Allocated to Water Department			40
Total utility plant in service	1,742,352	124,787	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			117,602	26
Transmission and Distribution Mains (343)			1,129,612	27
Fire Mains (344)			0	28
Services (345)			179,552	29
Meters (346)	1,660		49,530	30
Hydrants (348)			86,501	31
Other Transmission and Distribution Plant (349)			17,089	32
Total Transmission and Distribution Plant	1,660	0	1,582,886	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,515	35
Computer Equipment (372.1)			14,816	36
Transportation Equipment (373)			1,613	37
Other General Equipment (379)	250		17,272	38
Other Tangible Property (390)			0	39
Total General Plant	250	0	36,216	
Total utility plant in service directly assignable	3,410	0	1,863,729	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	3,410	0	1,863,729	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,677	4,677	1
February			4,215	4,215	2
March			4,340	4,340	3
April			4,363	4,363	4
May			5,310	5,310	5
June			6,387	6,387	6
July			8,300	8,300	7
August			9,321	9,321	8
September			11,568	11,568	9
October			12,430	12,430	10
November			8,803	8,803	11
December			7,381	7,381	12
Total for year	0	0	87,095	87,095	
Less: Measured or estimated water used in main flushing and water treatment during year				1,150	13
Less: Other utility use				255	14
Other utility use explanation:					15
Main breaks, hydrant flushing					
Water pumped into distribution system				85,690	16
Less: Water sold				75,091	17
Losses and unaccounted for				10,599	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				611,000	21
Date of maximum: 10/3/1997					22
Cause of maximum:					23
Canning factory					
Minimum gallons pumped by all methods in any one day during reporting year				78,000	24
Date of minimum: 2/28/1997					25
Total KWH used for pumping for the year				72,059	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1 - 651 PARK STREET	1	321	15	150,000	Yes	1
WELL 2 - 1105 MAIN STREET	2	200	12	840,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	WELL 1	1
Location	651 PARK STREET	1105 MAIN STREET	651 PARK STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1990	1975	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	650	8
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE	US MOTOR	9
Year Installed	1970	1975	1970	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2			14
Location	1105 MAIN STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1975			23
Type	ELECTRIC			24
Horsepower	20			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1	NO. 1A	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
				5
Year constructed	1970	1969	1975	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	0	140	0	10
				11
Total capacity in gallons	60,000	75,000	100,000	12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE		NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360		0.9360	20
				21
Is a corrosion control chemical used (yes, no)?	N		N	22
				23
Is water fluoridated (yes, no)?	N		N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	13,648				13,648	1
P	D	6.000	1,623	280			1,903	2
A	D	8.000	11,783				11,783	3
P	D	8.000	13,789	1,540			15,329	4
P	D	10.000	7,674				7,674	5
P	D	12.000	2,171				2,171	6
Total Within Municipality			50,688	1,820	0	0	52,508	
Total Utility			50,688	1,820	0	0	52,508	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	187				187		1
M	1.000	172				172	38	2
P	1.000	136	21			157	13	3
M	1.250	3				3		4
P	1.250	6				6		5
M	1.500	1				1		6
P	1.500	1				1		7
M	2.000	6				6		8
P	2.000	3				3	1	9
P	4.000	3				3		10
A	6.000	2				2		11
Total Utility		520	21	0	0	541	52	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	480	60	3	29	566	0	1
0.750	41	4	3	(5)	37	0	2
1.000	21		1	(1)	19	0	3
1.500	5				5	0	4
2.000	3				3	0	5
3.000	2			1	3	0	6
6.000	0			2	2	0	7
8.000	0	1	0	1	2	0	8
Total:	552	65	7	27	637	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	448	21	2	1		94	566	1
0.750	18	16		3			37	2
1.000	1	12	3	2		1	19	3
1.500		4	1				5	4
2.000		2	1				3	5
3.000			2			1	3	6
6.000					2		2	7
8.000					2		2	8
Total:	467	55	9	6	4	96	637	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	101	1			102	2
Total Fire Hydrants	101	1	0	0	102	
Flushing Hydrants						
					0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	102
Number of distribution system valves end of year:	207
Number of distribution valves operated during year:	50

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 600: With construction of test well, more time was allocated to water department in 1997.

Account 630: More chemicals were purchased in 1997 because of test well.

Account 640: More supplies and parts were purchased and used in 1997.

Account 684: Insurance premiums increased in 1997.

Account 686: When wages increase, benefits increase also.

Water Utility Plant in Service (Page W-08)

Account 310: Land was purchased for the site of the new well which will be sunk in the near future.

Water Mains (Page W-15)

Developers paid for and installed 1,820 feet of main in 1997. Estimated cost of these additions were recorded.

Water Services (Page W-16)

Developers paid for and installed 21 services in 1997. Estimated cost of additions were recorded.

Meters (Page W-17)

Meters were reviewed during 1997 by superintendant and adjusted accordingly.

6" and 8" meters are well meters. They always existed but were not accounted for previously on this schedule.

Hydrants and Distribution System Valves (Page W-18)

The reason that the number of distribution valves operated during the year was so low was due to a shortage of personnel. The Utility plans to operate all distribution valves during 1998.
